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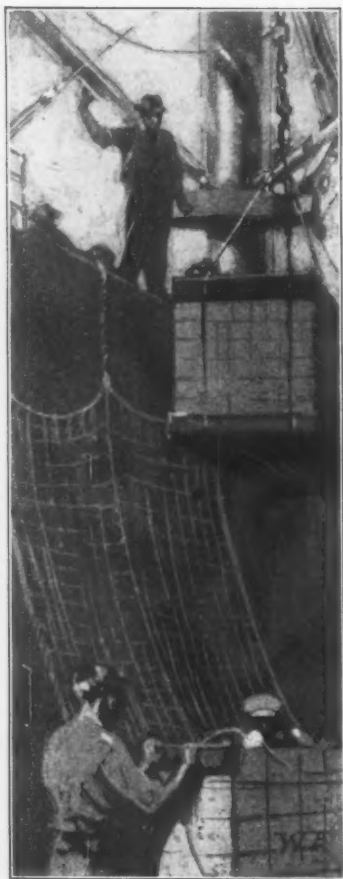
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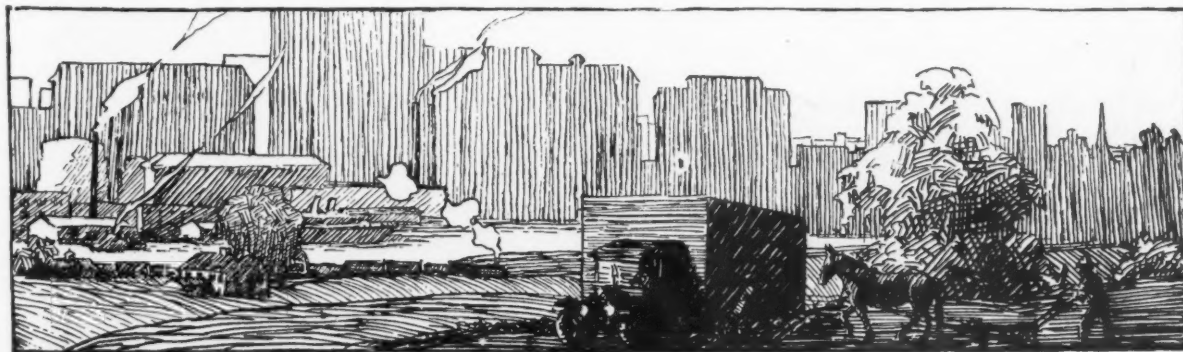
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AN ELEVEN MILLION DOLLAR LOSS

COMPARATIVELY little thought has been given by citizens of the state of Connecticut to the most important problem of fraudulent bankruptcies. For the fiscal year ending June 30, 1928, the Attorney General of the United States reports that in the state of Connecticut alone there were 848 cases in bankruptcy with liabilities totaling over twelve million dollars, and with assets of slightly over one million dollars. This tremendous loss of nearly eleven million dollars was borne principally by the people of the state of Connecticut.

In the United States for the same year there were 53,440 bankruptcies with total liabilities of \$829,157,940.32. Of this amount at least \$400,000,000 represents fraudulent bankruptcies.

In recognition of this appalling and to some extent unnecessary loss, the Connecticut Association of Credit Men have sought the cooperation of the Manufacturers Association of Connecticut in the development of a plan for a more efficient prosecution of bankruptcy cases. On March 26 a meeting held under the auspices of the above organizations will take place in New Haven. There is not a manufacturer in the state who will not be interested in the proceedings of this meeting and it is our earnest hope that everyone will be represented.

Edmund S. Howard



View of Main Buildings and Grounds from Boston Post Road

THE CONDÉ NAST PRESS

By ANNA B. SANDS

AN overdose of New York labor difficulty and high operating costs crystallized plans for what is now recognized as the zenith of modernism in publishing houses, the Condé Nast Press of Greenwich, Connecticut.

In 1921 Mr. Condé Nast purchased the "Arbor Press" property, together with adjacent lands to the north and south of the Boston Post Road. Rocky hillside and swamp lands gave way to the beautifying influences of the architect, the builder and the landscape gardener.

A building was erected with a tower at one end and a balancing increase in additional stories at the other, to conform to the slope of the hillside. A circular driveway separates the building from a lawn of great beauty. Stone steps leading to a wide walk of flagstones, terraced above the roadway level, provide entrance to the reception room and other office entrances across the front. Banked against these terraces are shrubbery, trailing vines and flower beds laid out to provide a succession of bloom throughout the season. Great elms, which were transplanted at a tremendous cost, provide

in less than six years an appearance of permanency, age and beauty to the grounds, otherwise secured only after years of development.

The landscaping now being done across the highway mirrors the half-circle driveway on the south, and around it lie terraced gardens where lovely vistas and magnificent Italian statuary rival the beauty of flowers and shrubbery. Here, following their luncheon, which is served in a splendidly equipped cafeteria, employees may spend their noon hour. During pleasant weather this is a most popular place. Respect of property and appreciation of beautiful surroundings are inculcated here in a very practical way.

Overlooking no detail, the company is at the present time engaged in removing a row of telegraph poles that line the highway at this point and prevent the perfect unity that Mr. Nast and his competent landscape architects desire. The landscape department occupies part of the company offices and is regarded as an integral part of the plant.

Let us turn to the interior, where we may have the pleasure of inspecting a plant that is

the acme of all things modern in the printing world. No frills, no furbelows, nothing inefficient is there; nothing is overlooked that can add to production facilities. To those familiar with the printing processes and their elaborate

perhaps of gorgeous covers or of high-priced advertising copy, are here, there and everywhere. Batteries of presses, many printing two colors at a time and consuming 100 tons of paper a day, are rolling out their beautiful work under the most skillful supervision. Nothing can exceed the care or skill with which color plates are handled, and nothing short of perfect register can pass the numerous keen inspections.

There is probably no printing plant in the world turning out anywhere near the volume of quality printing or anywhere near the quality of quantity printing and where work in all its stages is subjected to such rigid inspection.

An excellent example of the watch kept over employes' comfort and health is a machine in which very large printed sheets are stacked for inspection before folding. As girl operators leaf these

through and a quantity is removed, the machine automatically raises the remaining sheets to the proper height for handling with maximum efficiency and minimum fatigue on the workers' part.

A separate article might be written on the



Landscaping Across the Highway

technicalities, the efficient co-ordinating of manpower and machinery is a revelation; and even those entirely untrained in the business cannot help but marvel at a system that moves so perfectly, so quietly and apparently so unhurriedly, yet at a production peak amazingly high. The Condé Nast Press prints only publications of a very large circulation. It will accept nothing with a circulation of less than 100,000 copies an issue, and its own group of publications (*Vogue*, *Vanity Fair*, *House and Garden*, and the *Vogue Quarterly*) each individually exceed this by a considerable margin. One of its latest contracts is the *New Yorker*, a clever periodical which many are not aware is printed in this state.

There has been no period when a printing plant has shown to better advantage than at the present time with the popularity of color work and the beauty and perfection which it has attained in the printing trades. A high-grade publication such as *House and Garden*, for example, has its pages literally filled with examples of workmanship, in color, of the finest that advertising experts and the printer can produce. The result, as one passes through the plant is a perfect panorama of color on all sides. Piles of flat sheets,



View of Grounds from Administration Building

industrial relations policies of the plant, including the operation of a most efficient training school for employes. Boys who can pass unusually high educational requirements are accepted in certain numbers and given a three-year training course in typography, lay-out and allied branches of the work. Under highly com-

petent and full-time instructors, they receive the necessary book studies while securing their practical training in the plant. During their entire apprenticeship they are on a salary basis, with bonus awards for proficiency in their

studies. This plan serves as a decided incentive to good work. A system of bonus awards is also in effect among regular employes for reduction in stock damage and waste of all kinds, safety, and efficiency in production.



1. The Composing Room, which as shown above, is a model for cleanliness, neatness, efficient arrangement, and affords plenty of light and ventilation. 2. The Bindery—Equipped with the latest types of folders, gathering machines, cutting machines and book trimmers. 3. The Sheet Feed Rotary Pressroom—These presses print from curved electrotypes, printing two sheets on one side, single color, in one operation, at the rate of about 2,000 impressions per sheet per hour. This is ideal equipment for press runs in excess of 100,000. 4. The Cafeteria—Operated by the company, where excellent meals are served to employes at cost. 5. Garages for employes.

Employee Salesmen

THESE days, with increased sales, wider distribution, mass production and so much stress in general being laid on the selling end of business, it is astonishing that the majority of producers are overlooking a potent force for added business—their own employes.

Employes, taken into the confidence of the directing management, can prove a valuable asset to your advertising department. The first group to sell on the earnestness and sincerity of your company's ideals and plans, is the workers who have a telling hand in the production of your product or the office employes who are responsible for the details of handling

of orders and other points of service contact. Having obtained a stronger understanding of the achievements desired and the problems to conquer, you will find their cooperation extending even to the outside of the plant, where their confidence will assist in creating additional sales. The Santa Fe Railroad have added 25,000 carload and less carload shipments to their business by adopting this policy.

You probably don't run a railroad or serve the public as directly as a public utility does. But your employes make outside contacts, and they should be making friends for you. They can carry on this important work if you'll show them how.

The Thirteen Month Calendar

By SETH L. BUSH

Manager of Research, Crocker-McElwain Company and Chemical Paper Manufacturing Company

The following talk on Calendar Simplification was given by Mr. Bush before the Board of Directors of this Association in New Haven on November 27, 1928. This subject is being much discussed and it is the hope of the proponents that it can be put into general effect in January, 1933, when the first day of that year again falls on Sunday. The Fuller Brush Company, Veeder-Root Company, Clayton Manufacturing Company, Gilbert Clock Company and Billings & Spencer Company are among the Connecticut firms who have adopted the calendar.

ALTHOUGH I happen to be a citizen of Massachusetts, I have many friends in Connecticut and in some things we think alike even though we may not vote for the same presidential candidate! I think we will all agree that one result of the anti-trust law about which we have been talking this morning and the changes that have come in the industrial affairs of this country is the ever-increasing use of comparative data. Nothing has a meaning except by comparison and comparative data in use today is so voluminous that we must pick and choose what bit we will thoroughly digest. Most comparative data, I think we can also agree, has in it a time element of comparison. All offices receive from various agencies, monthly reports on this, that and the other thing. A few years ago most of this information used to come to my desk quarterly, now it comes monthly. The more accurate this information becomes, the more necessary it is that we should have a basis for proper comparison of values. To some the very thought of changing the calendar under which we operate is almost sacrilegious.

My experience in connection with the 13-month calendar has been in its practical use in our own industry and I know very little about the historical part of the question. It is said that one of the despots of old decreed that the month of July, named for himself, should have one more day in it in order to equal other months, so he took a day from February and gave it to July, and I suppose that this is the way the arrangement of a certain number of days in each month came about. We should look at this, however, not from the standpoint of history, but from the standpoint of a really useful calendar as we go ahead with more intensive and more competitive business which re-

quires greater attention and accurate comparative data. The following paragraphs are from a recent survey conducted by Mr. M. B. Folsom, assistant to the chairman of the Eastman Kodak Company in Rochester, New York.

Defects of Present Calendar

Considered from the business point of view, the two principal defects of the present 12-month calendar are: (1) The variation in the number of days in the month, and (2) the fact that the month is not a multiple of the week. There is a variation of 11 per cent between the length of February in ordinary years and the length of a 31-day month. There may be a variation of 19 per cent in the number of working days in a month between 21 days and 25 days. A variation of this extent in a unit which is used as a base for the great majority of reports compiled in business is obviously a serious defect.

There is another factor entering into consideration which is a further complication. In most lines of industry and commerce the individual days of the week are not of the same value. The best illustration is that of a factory which works only half-days on Saturday. Comparisons between months of five Saturdays and months of four Saturdays are obviously inaccurate. If production in a certain plant were uniform throughout the year 1927, the monthly output in March would show an increase of 19 per cent over February, April output report would show a decline of 6 per cent from March, and the May report a decline of 8 per cent from March. If no adjustments were made for these variations, the plant manager would obtain a false impression of the state of his business.

Take the hotel business as another illustra-

tion: Thursday is the best day of the week for the hotel business, the average receipts on Thursday equaling 18 per cent of the receipts of the week, while Sunday receipts are only 7 per cent, and Saturday receipts 10 per cent of the receipts of the week. This variation in the number of the days in the month and the difference in the value of the days of the week causes a fluctuation in the value of the months of any one year and also in the value of corresponding months of different years. Using 1926 as an illustration: If January were considered as 100, February would have a value of 93.5, March a value of 106.5, April 102, May 100, etc. If the hotel manager made no adjustment for these variations, he would get a wrong conception of the course of his business. He would probably make allowance for February, but it is doubtful whether he would make allowance between March and May, for instance. If no allowance were made and if his business were uniform during the year, he would get the impression from the monthly report that the business had declined 6 per cent from March to May and that it had increased 14 per cent from February to March.

The department store gives another good illustration of the difficulties caused by these defects in the calendar. Saturday is the most important day for department stores, Saturday bringing in 22 per cent of the business of the week. In March of this year there were five Saturdays, and in March of last year there were four Saturdays. If a department store manager made no allowance for this fact, he might have obtained a wrong impression as to the actual increase of business this March over last March.

Administrative Angles

Let me also read from a paper delivered on the subject by Mr. L. J. Steward, comptroller of the Western Clock Company.

"Now, let us look at our calendar from an administrative angle. I have already stated that our entire organization operates on a budget system. You who operate under a budget system know the importance of having months of equal length for comparative purposes. What can be more distressing to the management than a financial comparative report full of 'ifs' and 'buts' and 'whereases'?"

The manager of a large concern operating on a 12 months basis was discussing internal reports with me some time ago and he repeated in detail his conversation with the man in charge

of his statistical division. "John," said he, "I would like to see a comparative report of our March sales this year over March last year and a comparison of increase March over February this year and last year." John departed and returned a little later with a stack of reports which he spread out on the manager's desk. "Here is the report, sir," said he, "which shows an increase of \$10,000 in our sales in March over February and \$5,000 over March last year. Last year our March sales exceeded February sales by \$15,000. Now sir, whereas on the surface it may appear that our sales, though higher this March than last March, showed an apparent decrease over February this year as compared to increase over February last year, such appearance is erroneous. When consideration is given to the fact —" and he went on to explain the difference in the number of days in the months, this year over last year, and how such differences affected the sales totals for both years. He added here, slashed there, divided this into that, and then added some more. He miscalculated and had to check himself all over again. "After an hour of this juggling," said this manager, "I was no more enlightened than at the beginning and I dismissed John with positive injunctions to prepare and present an intelligible report."

I hadn't realized that a firm could be so handicapped by calendar variations and I told him about our 13-period plan, suggesting that he try it out. He promised to give it some consideration.

I met this man again just recently, and with a happy smile on his face he told me a new story quite different from the old. He had adopted the 13-month plan.

May I present here also what we have done in our plants in Massachusetts in connection with this subject?

In the year 1914, we began operating a complete cost and accounting practice at the plants of the Crocker-McElwain Company and the Chemical Paper Manufacturing Company. Both concerns have been under the same management since 1913 and their accounting problems are largely similar, although the Chemical Paper Manufacturing Company operates a larger mill and manufactures a much more varied line of special papers in addition to their regular grades.

At both mills one of the most important considerations in developing a complete cost and accounting practice was the element of comparison between values, quantities, etc., over

definite periods of time. We had previously kept certain records for daily comparison and other records for weekly comparison but our financial information was assembled on the monthly, quarterly, semi-annual and annual basis.

Under the new practice we desired to obtain careful comparison quite often and it seemed best to prepare a complete financial statement at least once a month. In order to do this, we faced the usual difficulties, among them the splitting of the payroll in the middle of the week. We had, however, the additional problem of continuous operation.

The most important manufacturing processes in a paper mill are of such a nature that it is impossible to operate economically on a day-time shift only. We must be organized to operate 24 hours per day whenever we operate at all. When we are operating on full time, our paper machines start on Monday morning at 7 o'clock and run continuously day and night until the following Sunday morning at 7 o'clock, with three shifts of eight hours each per day. The break between the runs or separate manufacturing orders may come at any time during the day or night and it is entirely probable that a given order may be in process over a paper machine at the close of one day and the opening of the following day. In fact, under 24-hour operation it may be a question as to when one day ends and another begins. This continuous operation presented a most difficult problem in creating an accounting break between the operations of one month and the next.

We, of course, gave due regard also to the more common considerations of comparison between the accounting periods, and finally concluded that it would be far better for us to adopt the method of closing our books and completing our financial statements every four weeks, 13 times each year. With the exception of our accounts payable and accounts receivable balances we placed all of our records of every nature on the 13-period basis. We have continued this practice since establishing it in 1914 and would not think for a moment of going back to the monthly method. Our salaries are paid on the period basis; such salaries as are authorized at a given amount per year being divided by 28/365 to arrive at the proper period amount.

The advantages from the standpoint of accounting and statistical comparisons are very many and we have ceased to recognize any dis-

advantages in the scheme if, in fact, we ever imagined any of importance. What at first seemed to be a difficulty in reconciling monthly handling of our accounts payable and accounts receivable balances with all of our other procedure on a period basis soon ceased to be a problem and has even been of slight advantage. At the close of each period we use the book figures of accounts receivable and accounts payable without attempting to verify them beyond the daily verification which we consider necessary under any conditions. Then at the first of the month we check our balance of accounts receivable in connection with sending out the monthly statements to customers, and following that we verify our accounts payable balance in connection with organizing our invoices for payment during the month. This practice has really assisted in leveling a bit the peak of accounting work which always comes at closing time. The question of an extra day in each year and two extra days in leap year was easily met in our case by including one five-week period every six years. This brings our annual closing sometimes a trifle before January 1st and sometimes a trifle after but we always consider our closing as being Dec. 31st for purposes of tax returns and other reports. No objection to this procedure has ever been raised and we see no reason why it ever should be, for we are presenting comparative information more accurately than we could otherwise with the exception of the one year in six when we have an extra week.

It so happens that our business is a bit seasonal and the demand is usually restricted somewhat during the months of July and August. The water supply for our processes and part of our power is furnished through the canal system of the Holyoke Water Power Co. It is the annual practice of the Power Company to empty the canals for repair purposes for two or three days during the last week of July or the first week of August. This brief time we must consider as being annually unproductive. In every sixth year we include the extra week in the period which falls during the end of July and the beginning of August. Our results are thus affected in only a minor way and it is easy for us to take this unusual period into account when making any special comparisons.

As stated before, the advantages from an accounting and statistical standpoint have been many, but I believe that with the increasing use of the 13-month year to the point where it would be generally accepted practice along the lines which have been advanced by Mr.

Eastman and others, many practical economies would be possible. The advantages accruing from general adoption of the idea, I am confident would far outweigh the accounting advantages we may gain as separate plants, important as they may be.

It seems to me that in the general adoption of such a scheme we would get a far greater advantage from comparative data. If the calendar were changed to a 13-month basis, the question of the extra week every six years would be done away with. As I understand the ideas advanced by Mr. Eastman and others, the extra day in the 365-day year at the close of the year would be inserted between the Saturday that closes one year and the Sunday which opens the next and would be considered as a holiday. I see no reason why there shouldn't be an extra holiday! I see no reason why New Year's Day as now used as a holiday should not be celebrated on New Year's Day as has been suggested. However, I want to say that there have been various ideas advanced about handling that extra day and the extra two days. Various ideas have been advanced in regard to the changing of the holidays throughout the year so that they would all fall on Monday and allow the working people the week-end from Saturday noon until Tuesday morning whenever a holiday comes about rather than break into the middle of the week. These suggestions have been advanced and from an efficiency standpoint, might be of advantage. I bring them out here merely as a basis for your thought and your discussion. I feel myself that it is most important to industry, and particularly the industries which are cooperating with the industrial plants, in the passing back and

forth of statistical data. Regardless of whether the movement goes through, I leave for your consideration whether or not it is worthwhile for us to adopt the reporting of our statistical and comparative data based on the 13-month calendar.

The Fuller Brush Company in your state has quite a unique plan. The gentleman representing the Fuller Brush Company who is present may want to say something about it. The Maytag people have used the 13-month calendar in the operation of their business and they testify that they now can get 13 sales climaxes during the year instead of 12 and that a salesman can generally be encouraged to deliver in 28 days the amount of sales that he previously delivered in the 31-day month, and so they get 1/12 more business during the year.

There are certain disadvantages when we look at this proposition from the standpoint of our present calendar and our presently accepted way of doing business, one of which, and probably the one which is most often brought up, is the disadvantage of the quarters not coming at the end of any period. My own personal feeling on that is that as soon as

industry discovers the very great advantage of closing her books at the end of every four weeks, she will forget all about the quarter. It is so much more advantageous to have information up to date in comparative periods that they forget all about any quarter closing and I have a feeling that when the division of the year into 13 periods is generally accepted, we will soon lose sight of the quarter entirely, because of the benefits being derived through this method of time calculation.

(Continued on page 31)

EASTMAN KODAK COMPANY 1928 FACTORY CALENDAR

1st PERIOD						
S	M	T	W	T	F	S
JAN. 1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

2nd PERIOD						
S	M	T	W	T	F	S
JAN. 29	30	31	1	2	3	4
FEB. 5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25

3rd PERIOD						
S	M	T	W	T	F	S
FEB. 26	27	28	29	1	2	3
MAR. 4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24

4th PERIOD						
S	M	T	W	T	F	S
MAR. 25	26	27	28	29	30	31
APR. 1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21

5th PERIOD						
S	M	T	W	T	F	S
APR. 22	23	24	25	26	27	28
29	30	1	2	3	4	5
MAY 6	7	8	9	10	11	12
13	14	15	16	17	18	19

6th PERIOD						
S	M	T	W	T	F	S
MAY 20	21	22	23	24	25	26
27	28	29	30	31	1	2
JUNE 3	4	5	6	7	8	9
10	11	12	13	14	15	16

7th PERIOD						
S	M	T	W	T	F	S
JUNE 17	18	19	20	21	22	23
24	25	26	27	28	29	30
JULY 1	2	3	4	5	6	7
8	9	10	11	12	13	14

8th PERIOD						
S	M	T	W	T	F	S
JULY 15	16	17	18	19	20	21
22	23	24	25	26	27	28
AUG. 29	30	31	1	2	3	4
5	6	7	8	9	10	11

9th PERIOD						
S	M	T	W	T	F	S
AUG. 12	13	14	15	16	17	18
19	20	21	22	23	24	25
SEP. 26	27	28	29	30	31	1
2	3	4	5	6	7	8

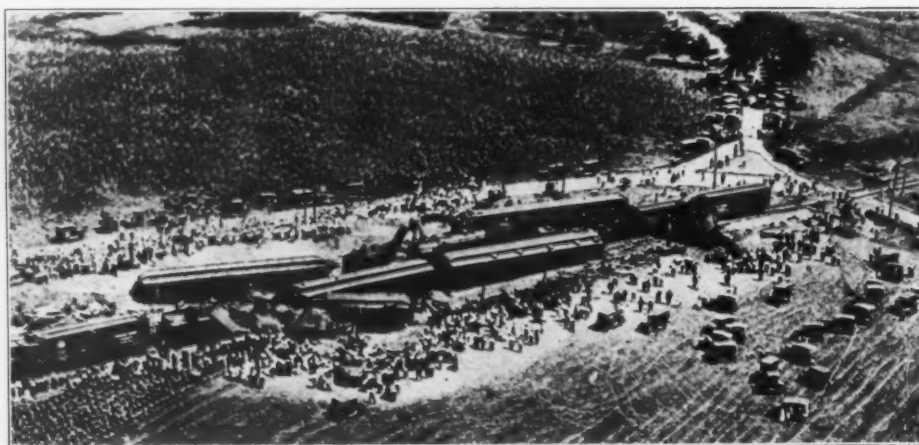
10th PERIOD						
S	M	T	W	T	F	S
SEP. 9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	1	2	3	4	5	6

11th PERIOD						
S	M	T	W	T	F	S
OCT. 7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3

12th PERIOD						
S	M	T	W	T	F	S
NOV. 4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1

13th PERIOD						
S	M	T	W	T	F	S
DEC. 2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29





Courtesy J. A. Droege and Travelers Ins. Co.

The above view shows the results of one careless motorist meeting a train at crossing. The car was thrown against the switch stand, throwing the switch and causing the derailment. A coroner's jury laid the blame on the motorist.

Stop, Look and Pay Attention

By L. M. BINGHAM

A sequel to J. A. Droege's story in the February number. Photos arrived too late for publication in "Stop, Look and Listen" article

IF by a stretch of the imagination or by the more practical use of a fountain pen, the wrecked section of the view is obscured, one might easily believe the crowd represented an "Open Sunday" at a cider mill in New England, "a Heflin klan" gathering in Alabama, or an auction sale of the "old homestead" in Ohio. In reality the crowd represents the pre-funeral rites of several people, — the occupants of the automobile which caused the train wreck, some of the trainmen, and passengers whose lives were snuffed out in a twinkling through carelessness on the part of one motorist. Impossible, you say, along with the hundreds of others who viewed the wreck, for one automobile to cause so much damage to a railroad train.

Such apparently freak accidents are happening all too frequently despite all of the repeated warnings of the press, the crossing death reminder and the oval *Stop, Look and Listen* sig-

nals placed along the approach to crossings. Occasionally a set of poor brakes or a fog shrouding the crossing may be at fault, but in a great majority of cases nothing but a lack of caution is the contributing factor in these death-dealing episodes.

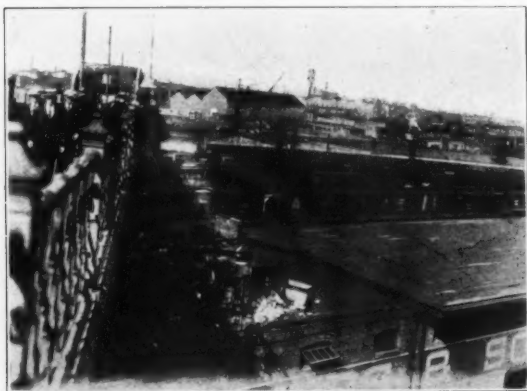
"Do away with railroad crossings" is the cry of many motorists. That same type of driver who charges up and down the highways of this country at top-notch speed, heedlessly passing all warning signs, seemingly fearing death or permanent injury less than the pain of think-

ing is plunging headlong through guard rails into underpass foundations, over abutments and overhead railroad crossings with about the same frequency he collides with trains at unprotected crossings. It is apparent that not even the spending of millions of dollars to eliminate these crossings will stop this type of operator from flirting with death in nearly a half dozen different ways.

Stop and let the train go by,
It only takes a minute,
Start right up again intact,
And better still you're in it.

Practically every large city has adopted some sort of an automatic traffic light system to regulate the passing of traffic at busy thoroughfare intersections. These have been fairly successful in guarding intersections, but still that same type of motorist, who runs crossings and jumps bridges, rushes to his political friends to seek relief from the traffic court for passing signal lights; or failing in this, pays his fine with a vengeance. Even the Supreme Court of the United States holds it "incumbent upon the motorist where he cannot get a clear view of the track to stop his automobile, alight and go over to the track to make certain that a train is not approaching." It is apparent that law or expenditures of tremendous sums of money for safeguards do not solve the problem of preventable crossing accidents. For the cities to underpass all intersections would mean financial ruin to them or empty dinner pails for the workmen. The same logic applies to the unlimited construction of overhead bridges and underpasses by the railroads. Their improvement-expense items must be kept in line with their income if they are to continue to serve the public at large.

Although the percentage of crossing accidents comprise less than 5% of the total of all automobile accidents, it is a sorry hangover for many brilliant executives of our great railroads who have solved many other seemingly more difficult problems in modernizing our transportation systems. The solution seems to resolve itself into the adoption of a simple, economic formula for every motorist — *Stop, Look and Pay Attention.*



Courtesy J. A. Droege and Travelers Ins. Co.
Electric truck knocks down bridge guard rail landing on N. Y., N. H. & H. warehouse at Harlem River freight yard. Driver was critically injured.

Commercial Fair to be Held in Brussels, Belgium, in April

The 10th Annual Commercial Fair of Brussels, Belgium, which last year was attended by more than 500,000 persons during the two weeks it was open, will be held this year from April 10 to April 24, according to a report from Consul William C. Burdett, Brussels, made public by the Department of Commerce. This will be the tenth annual fair of its kind, and it will be, as usual, held in Cinquantenaire Park. The number of exhibitors at the last one was 2,889.

In 1928 there were 34 American products exhibited, practically all of them by Brussels agents. The exhibits from the United States included typewriters, adding machines, addressing machines, hardware, time recorders, mimeographs, steel furniture, heating appliances, and radio material.

Only manufacturers and direct producers are admitted as exhibitors at the Fair. Agents or representatives of direct producers are assumed to act in the place of their principals, as are also import and export houses on condition that the products are exhibited in the name of the producer. Agents cannot take part in the fair under their own names. Retail sales are strictly prohibited but orders are, of course, received.

Mental Hygiene and its Relation to Industry

For the past few years much interest has been shown in the human material used in industry. What can be done to make the individual worker more efficient, less liable to accidents and more satisfied with his job? In other words what can be done to promote his mental and physical health?

The Massachusetts, Rhode Island and Connecticut Societies for Mental Hygiene are planning a conference in Hartford, March 29th, on "Mental Hygiene and Its Relation to Industry." Can anything be done in handling the capable worker who is a constant trouble maker among the other employees? Can the worker be fitted to a job in keeping with his abilities so that he will be neither branded with failure nor become careless and bored because the job does not make sufficient demands on him? What can be done with the malingering worker or with the worker whose frequent absences caused by imaginary ills make him a liability? Such questions will be discussed.

(Continued on page 17)



The Ways and Means Committee Hearing Room in the House Office Building where recent tariff hearings have been held. Photo taken by Underwood and Underwood especially for Connecticut Industry

The Making of the Hawley-Smoot Tariff

By C. L. EYANSON

JULY 4, 1929, will mark the one hundred and fortieth anniversary of tariff enactment by a United States Congress. Although in this early period when the Revenue Tariff Act of 1789 became effective, we were primarily a nation of farmers, traders and seafarers, rather than manufacturers. Even then, it was the feeling of certain tradesmen and small manufacturers of the town of Baltimore, Maryland, that foreign goods should have a duty imposed upon them which would give preference to American manufacturers and workers. This feeling was reflected by the presentation of a petition before Congress by Senator Smith, of Maryland, on April 11, 1789.

During the war of 1812, Americans were cut off from all foreign sources of manufactured goods and, therefore, were compelled to manufacture all articles previously purchased abroad. After the war, protection became a necessity in order to keep American manufactured goods on a parity with a flood of foreign low cost imports which threatened the very in-

dustrial life of the nation. In 1824, Congress passed the first truly protective act, which with the subsequent revision of 1828, ushered in a period of expansion and prosperity for industry and agriculture alike. The Republican protective tariff act of 1832 was closely followed by a downward revision of the tariff in 1833 by the Democratic party, which caused no less than three panics within the next ten years while it remained in force. Again, in 1846 and 1857, other attempts were made to revise the tariff downward, but always with disastrous results.

Starting with the Republican regime in 1857 and continuing for the next thirty years, there was no tinkering with tariffs. It was during this period that America opened up her western territory, built her railroads and laid the broad industrial foundations for the truly great nation she has now become. The McKinley Act was passed in 1890, lasting through until 1894 when it was superseded by the Democratic Wilson-Gorman law which, along with a free silver sixteen to one monetary program, brought

wide-spread ruin and economic chaos. Later, in 1897, with a Republican party in power under McKinley, the Dingley Tariff Act was passed. This act, which lasted until the Payne-Aldrich revision of 1909, has the distinction of remaining on the statute books longer than any other tariff act. It might be well to consider that it was during the life of this act that the country went through the violent panic of 1907. Although there has been much "I told you so" mud slinging by the enemies of the tariff, because of the act being in force during the panic, it is now generally conceded by economists that the panic of 1907 was caused almost entirely by our antiquated National Bank System; which, as a civil war relic, did not possess the elasticity necessary to care for credit expansion during the fall of the year when crops were marketed. Just how such an outworn system of banking should have remained in use so long will forever be a mystery to American economists.

After the country recovered from the panic of 1907 and the feeling of uncertainty concerning the Payne-Aldrich Act of 1909, we again entered a prosperous year in 1912 under the Wilson administration. In 1913, the Underwood-Simmons Act lowered industrial tariffs and placed practically all American farm products on the free list, with the result that nearly five million people were thrown out of work, bringing about an era of bread lines and soup kitchens. However, the virtual embargo set up by the outbreak of the war put labor back on a temporary wartime prosperity basis until the aftermath of the war set in. Beginning in 1919 with foreign imports again pouring in over low tariff bars on manufactured goods, and practically none on agricultural products, another tidal wave of depression threatened to swamp the country. The passage of the Farmers Emergency Tariff Act in 1921 and the present Fordney-McCumber Act of 1922 stemmed the tide.

Since the inception of the Fordney-McCumber Act, which has confounded its critics more than any other tariff law, the country has enjoyed the heaviest customs collections and the greatest peace-time importing and exporting era

in its history. With the adoption of American production methods by Europe, together with their low cost labor, it has now become imperative to effect still greater increases in agricultural tariff schedules and many increases in industrial schedules.

Our forebears, believing that taxes should be collected only with the consent of the governed, vested the House of Representatives with the sovereign right to originate all revenue bills. The Senate, which was originally designed to represent the state governments, was given the right to amend, but not to originate. Since the House of Representatives was, because of its size, unwieldy, committees were created to

"A protective tariff is a duty upon foreign goods competing with domestic goods in the American markets — (a) to make foreign cost of production equal to domestic cost, (b) to compel foreign purchasers and manufacturers to pay for the privilege of selling their goods and wares or merchandise in the American market."

specialize in certain work; each reporting to the House of Representatives with their recommendations. Thus it came about, prior to Washington's inauguration, that a committee was appointed to ascertain the ways and provide the means for raising sufficient revenue to permit the proper functioning of the government. This committee

was known as "The Ways and Means Committee." It is now composed of fifteen Republican and ten Democratic members and has full authority in the preparation of tariff legislation. Members are selected for this committee because of their thorough knowledge of the fundamentals and operation of tariff laws.

The tariff bill differs from all other bills in that it is originally prepared by the Ways and Means Committee for presentation to the House by its chairman. All other bills are introduced by members, referred to committees, and then reported back to Congress with recommendations.

Prior to 1922, the machinery for gathering and presenting uniform nation-wide information was sadly lacking, due to a scarcity of properly organized trade associations, which could present authoritative data about their own industries. The information gathered up until that time was furnished by various scattered governmental agencies and was often conflicting and unreliable. At best, the affixing of proper duties was invariably a matter of guess work or compromise between opposing factions. Since the advent of the Tariff Commission, coordi-

nated fact-finding governmental agencies and properly organized trade and manufacturers' associations, Congress will have presented to it the most complete data that was ever gathered for the making or adjustment of a tariff law.

In November of this year American voters reflected their confidence in "tariff for protection." It is now a matter of party promise fulfillment to enact either an entirely new tariff law or make adjustments to present schedules which will adequately protect agriculture and industry from the increasing inroads of cheaply produced foreign imports. Speculation is rife as to what the final outcome will be; but at present, those of authority are of the belief that the ultimate result will be the adjustment of certain schedules necessary for protective purposes, rather than the drafting of a new law.

In order to make ready for the drafting of a new law or adjustment of schedules, whichever the case may be, the Committee on Ways and Means, notified the public at large that hearings would begin on January 7 and continue until the sum total of fifteen schedules, contained in the Fordney - McCumber Act, were heard. These hearings as usual, were public and all those who had information to present should have submitted it at this time. This was accomplished by first having a date assigned to them by the clerk of the Ways and Means Committee and then appearing on that date at the hearing room in the House Office Building, giving their data to the Committee either orally or in the form of a brief. The Committee hearings normally

lasted from 10:00 a. m. until 3:00 p. m., but occasionally were held over for longer periods if there were a large number of witnesses to be heard.

The mass of statistics presented to the committee during these hearings might seem amaz-

ing to the casual listener. The cross-examinations, which often consumed a full twenty minutes, resembled "trial by jury" practice. Members of the committee immediately wanted to know under what schedule and paragraphs these products of industry were classified, the reasons for asking the change in classification or duty, or the soundness of request for rewriting the whole schedule. They also asked for comparative data on foreign and domestic costs, on materials and labor, volume of imports and exports for several years previous, the number of men employed in the industry, amount of capital invested, the history and importance of the industry, and the possibility of future growth if protected.

Contrary to the opinions held by many, tariffs are not set up for the benefit of "a favored few" but are based on facts presented by hundreds of witnesses from all parts of the country, and carefully weighed in the

light of a further check-up by individual members and sub-committees appointed on each schedule. Any individual, representing a trade association or his own particular business who believes that gross misrepresentation will change the tariff in his favor will either leave the hearing room "sadder but wiser," or learn the disappointing news when the proven facts

STEPS IN TARIFF MAKING

1. Publishing hearing dates on all schedules.
2. Assignment of hearings to applicants at Room 321, House Office Building, or by written request.
3. Hearings until all witnesses are heard.
4. Sub-committees, with counsel, study the oral facts and briefs presented from Tariff Commission.
5. Reporting to majority committee on Ways and Means by sub-committees, line by line and paragraph by paragraph.
6. Drafting of a bill and introduction by the committee chairman to the House.
7. Reporting back to committee by House.
8. Voted by strictly party vote and reported to House.
9. House discussion and passage of bill with possible amendments introduced by congressmen.
10. Bill sent to Senate and referred to Committee on Finance for further hearings.
11. After Committee on Finance have made any desirable amendments, the bill is reported to the Senate. Senate discussion and possible amendments added before passage.
12. Bill is returned to the House. Conference committee, composed of three ranking Republicans and two Democrats from each of the Committee on Ways and Means and the Committee on Finance, is chosen to reach an agreement between the two houses on rates.
13. Conference committee either adopts House rates, Senate rates or a compromise between the two.
14. When committee on conference reaches an agreement, bill is then sent to that branch of Congress which accepted the conference and acts upon the legislation first.
15. Bill sent to other branch of Congress.
16. Bill sent to President for signature and then becomes law.

are framed into law.

The recent hearings have brought forth volumes of fact concerning every important agricultural or manufactured article offered for sale in the American market today. They were presented by well over a thousand witnesses, and for the most part were read from carefully prepared briefs. It was apparent that a smaller number of witnesses armed with facts from their agricultural or industrial colleagues, could have saved time and expense, and increased both the speed and accuracy of judgments reached by the Committee. Future efforts toward efficiency in hearings may be accomplished by the further use of trade and manufacturing association facilities for presenting group statistics.

The Manufacturers' Association of Connecticut, which does not represent any special trade group but hundreds of manufacturers of different products, was able to lend assistance to nearly one hundred of their members in preparing briefs. Further, members of the Association staff were in Washington, during the hearings, giving aid wherever possible in accord with the desires of their constituents. If this aid can be secured from an organization whose business it is to look out for the best interests of hundreds of members, representing diversified industries, in countless different ways, what may be expected from a strictly single trade organization when properly informed to present facts before a national governmental agency? Both have their distinct spheres, and both must be fostered if American goods are to continue to dominate world markets on a profitable basis.

Hearings have all been completed; the sub-committees will meet and carefully weigh the evidence in the light of fact, past and present; line by line, and paragraph by paragraph, the work of these sub-committees will be considered and reported back to the majority membership of the Ways and Means Committee. The chairman will be authorized to introduce a bill to the House of Representatives when they meet in special session, which from all indications will be shortly after President-elect Hoover's inauguration. After the introduction of the bill, it will be referred back to the Committee and by a strictly party vote, ordered reported to the House.

If you are dissatisfied with the drafting of the schedule which affects you, after its introduction to the House, call upon your association and your congressman. They will propose and defend an amendment which will benefit you.

Should you fail in getting satisfaction, you still have a chance to present your case before the Senate Committee on Finance, which holds hearings shortly after the bill reaches the Senate. If Senator Smoot, who is chairman of the Senate Committee on Finance and co-sponsor of the bill with Chairman Hawley of the Ways and Means Committee, sees the fulfillment of his desires, there will be rather lengthy hearings conducted by the Senate Committee on Finance. Although few major changes in tariff legislation have been made in the past after the bill was reported to the Senate floor, there is a chance to have your Senator secure an amendment before it is finally passed on by the Senate.

When the bill passes the Senate, it will again be referred to the House. Since the rates will in all probability be different than when the bill was passed upon by the House, it will be necessary to appoint a Conference Committee, consisting of ranking members — three Republicans and two Democrats from both the Ways and Means Committee and the Finance Committee. The Committee on Conference cannot rewrite the bill but may accept the rates set by the House, by the Senate, — or what is more probable — compromise by adjusting the rates between the two. When the Conference Committee reports, the branch of Congress which accepted the conference acts upon the legislation first. The other branch of Congress then will pass upon the bill, after which it will be sent to the President for his signature. When signed by Herbert R. Hoover, it will be known as the Hawley-Smoot Tariff Law, named after the respective chairmen of the House Ways and Means Committee and the Senate Committee on Finance.

MENTAL HYGIENE AND ITS RELATION TO INDUSTRY

(Continued from page 13)

It is the aim of the Mental Hygiene Societies to arrange the program of this conference so that it will be both interesting and practical. The questions will be discussed both by the manufacturer and by the technically trained expert who have had experience in the application of Mental Hygiene principles in industry. Governor Trumbull has been asked to give the address of welcome and other well known people have indicated their interest and willingness to help make the conference one of unusual value. All members of the Manufacturers Association of Connecticut are invited.



Courtesy L. & H. Aircraft and Fairchild Aerial Surveys

AERIAL VIEW OF PRATT & WHITNEY COMPANY, HARTFORD, CONN.

The Pratt & Whitney Company was established in 1860 by Amos Whitney and Francis Pratt who started business in a small room on Potter Street, Hartford. In 1862 Monroe Stannard of New Britain was taken into partnership. The first building was erected on the present site in 1865, the company later in 1875 being incorporated for \$300,000. Since 1901 the Pratt and Whitney Company has been a subsidiary of the Niles Bement Pond Company. Today the floor space is 775,000 square feet, the capital and surplus \$6,500,000 and the number of employes around 1900. There are now 13 domestic branch offices and 19 foreign agencies distributing their products, which consist of a wide variety of machine tools, small tools and gauges.

INDUSTRIAL BRIEFS

Pratt and Whitney Aircraft Company, Ltd., to Start in February

The demand for "Wasp" engines in Canada has resulted in the organization of a Canadian branch of the Pratt and Whitney Aircraft Company, which is expected to be in production at Longueuil about the middle of February. The Canadian corporation will have a capitalization of \$200,000. Operations at first will be confined to assembling, overhauling and servicing airplanes. With expansion of the bus-

iness, the company will enter into the manufacture of parts.

The directorate includes the following officers of the Hartford company: F. B. Rentschler, president, Charles W. Deeds, secretary, and treasurer and S. A. McClennan and J. F. McCarthy. The Canadian directors are C. H. Duggan, Ross H. McMaster, H. G. Welsford, G. Montague Black and James Young.

"Wasp" engines are now used by the Canadian Transcontinental Airways, the Canadian

Air Force, the Department of Civil Aviation, and the Canadian Colonial Airways.

Personnel of Locomobile Company Changed

A. S. Fried, president of the Paramount Cab Manufacturing Company, has succeeded W. C. Durant as president of the Locomobile Company, and Lawrence F. Kettell, vice president of the Paramount Cab Company, has succeeded George E. Daniels as vice president and general manager, in a recent general reorganization. It is understood that after extensive changes in personnel and plant arrangement, car production will go forward on a larger scale.

Plan to Increase Bristolphone Production

The William H. Bristol Talking Machine Company of Platts Mills, Connecticut, now turning out one complete unit per day, expect to speed up production to reach a goal of two thousand units for 1929. Present standard Bristolphones retail for \$3,500, or less than half that of Vitaphones, which retail at \$8,000.

The future of the industry seems bright, since there are fifteen thousand motion picture houses in the United States and less than one thousand are now equipped. There are already seventy-five Bristolphones in use, with seventy more orders waiting to be filled.

Director James L. Goodwin Honored

The Southern New England Telephone Company recently elected James L. Goodwin to the directorate of that company, to fill the vacancy caused by the death of Judge William F. Henney of Hartford. Mr. Goodwin, in addition to his varied business activities as president of the Whitlock Coil Pipe Company, director of the Phoenix State Bank and Trust Company, The Standard Fire Insurance Company, the S. N. E. T. Company, the Manufacturers Association of Hartford County, and trustee of the Mechanics Savings Bank, is also active as a director of the Manufacturers' Association of Connecticut.

George W. Campbell Heads Underwood Plant

On account of ill health, Charles D. Rice has given up the active management of the Underwood Typewriter Company plant, and has been succeeded by George W. Campbell as works manager. Mr. Rice will continue to act in an advisory capacity to the Underwood-Elliott-Fisher Company. Mr. Campbell, who has been an executive of the local Underwood plant for the past twelve years, is in charge of the Bridgeport as well as the Hartford plant.

Goodyear Rubber Company Starts Operation

After being idle since last February, the plant of the Goodyear Rubber Company in Middletown, Connecticut, has again resumed active operation with the grinding of crude rubber to be used in the manufacture of the famed "Gold Seal" line of foot wear. According to Vice President Gray of the recently organized company, new orders are coming in daily, many of which are in response to letters sent out to old customers. Numerous employees will be added as soon as a sufficient supply of crude rubber has been prepared for the finishing processes.

Idle Plant to Reopen in Danielson

Powdrell & Alexander Inc., the largest manufacturer of curtains in the U. S. have recently purchased the Connecticut Mills plant in Danielson, which have been idle since the early part of 1928 when the fabric manufacturing activities of the Connecticut Mills Company were removed to Albany-Decatur, Ala. Although Powdrell & Alexander Inc. now operate five mills in Danielson and vicinity, it has become necessary to secure additional floor space in order to meet a natural expansion of the business. Shipping will be done from the Connecticut Mills plant by March 1, while the removal of the curtain factory to the newly acquired plant will be deferred until summer when the busy season is over.

Edward H. Davis Elected to Junior Achievement

Edward H. Davis, statistician of Scovill Mfg. Co., Waterbury, was elected first Vice President of Connecticut Junior Achievement, Inc. at its recent annual meeting held at the Hotel Bond. Other officers elected were as follows:

President, John McConnoughy, Pres., Wesleyan University; 2nd Vice President, E. A. Yarrow of Haddam; 3rd Vice President, Wm. Henry Hall of Wellington; Secretary, W. S. Light of the State Board of Education. About 75 members from all over the state were present including a large representation from Waterbury. Frank W. Barber of Middletown, Connecticut, reported that there were 352 clubs in 52 towns and cities throughout the state having a total membership of 3500 and that East Hartford, Wethersfield and New Britain reported considerable gains in membership during the year.

Noted German Manufacturer Inspects Pratt & Whitney Plant

Dr. Adolph Rohrbach of the Rohrbach Metal Airplane Company of Berlin, Germany, whose multi-motored flying boats are soon to be used on a regular transatlantic passenger route, recently inspected the Pratt & Whitney plant. Dr. Rohrbach is recognized as an authority on flying boats as he originated the type of metal construction used in building his own huge all-duraluminium airboats which have been in production since 1922. It is rumored that his inspection tour of the East is being made with a view of eventually locating in this country.

Saltex Looms to Increase Employment

The Saltex Looms, formerly known as the Salts Textile Company of Bridgeport recently acquired by the Henry Blumenthal Company is said to have a sufficient bank of orders on hand to place an additional 1100 employes as soon as the looms can be put in order. From all indications, a total of 3,000 employes will be on the pay rolls of the company by the end of 1929.

Sweet Elected President for Another Year

At the recent annual meeting of the Winsted Insulated Wire Company, James E. Sweet was re-elected President and General Manager, A. T. Steele, Secretary and Frank B. Wheeler, Treasurer. Although the company is only a year old, new machines are continually being added. The company is now operating on a seven day, 24-hour schedule.

Manufacturers May Sell Cable to Highway Department

Mr. F. S. Chase, Chairman of Highway Safety and Scenic Restoration Committee of the Association has suggested the use of discarded elevator cables in the construction of highway guard rails. As a result of this timely suggestion, the state highway department will save money as well as the manufacturers who may now dispose of former scrap at higher prices. All manufacturers wishing to dispose of used elevator cable should communicate with Mr. George E. Hamlin, Supt. of Repairs, State Highway Department, Hartford, Connecticut.

Prominent Executives Have Narrow Escape

Mr. Milton J. Warner, Secretary-Treasurer of the Rockville-Willimantic Lighting Company, Willimantic, and Mr. J. D. Sargent, Di-

rector of Sargent & Company, New Haven, were among the passengers aboard the President Garfield when she went aground on the Bahamas recently. Mr. and Mrs. Warner, Mr. Sargent and Mr. Ira V. Ellithorpe, an insurance man of New Haven were all enroute for Honolulu. Mr. Warner is one of the most prominent business men of the state, being an officer or director of more than a half dozen large corporations.

Bridgeport to Get New Industries

Three new firms will locate in the city this year. The first will be the Elwood Electric Company, remodelers of shoe machinery, the second, the Health Apparatus Company, now of Long Island City, locating on Central Avenue, and the third The Brunnell Toy Company, Inc., of Worcester, Mass. The Brunnell Company is changing its location in order to be near their largest market, New York City.

Rentschler & Knox Elected to Commerce Board

Frederick B. Rentschler, President, Pratt & Whitney Aircraft Company and the United Aircraft and Transport Company, and Captain Clarence M. Knox, State Aviation Commissioner, were elected members of the Board of Governors of the Aeronautical Chamber of Commerce at a recent annual meeting held in New York. The major projects planned for this year are the setting up of standard performance testing methods, the regulation of sales agreements and the standardization of flying schools throughout the country.

Mid-west Plans Industrial War on New England

The Chicago Association of Commerce, mid-west manufacturers and business men, are completing plans to conduct an industrial war against New England for the purpose of securing a large block of Pacific Coast business which is now going to eastern manufacturers because of their cheaper water or joint rail and water rates via the Panama Canal. Widespread establishment of joint rail and water rates throughout the middle west already in effect by one railway, is the vital factor upon which they pin their hopes of again entering the Pacific market in a large way. The linking of the inland water-rail and air combination rates, they believe will be another effective weapon in the battle for Pacific Coast trade. Comprehensive plans for increased harbor facilities in Chicago, together with the construction of an immense municipal airport or a system of airports are now being made.

Five Railroad Systems Knew the Genius of Edward Jones Pearson

By E. KENT HUBBARD

A TRAIN sped across the great open wastes of the sparsely settled western frontier on a winter's day in the early nineties. Suddenly the engineer applied the brakes. The train came to a stop. Passengers hurriedly alighted and hastened toward the engine. They wondered why they should come to such a sudden stop in the middle of the desert.

Down the track a short distance workmen could be seen laboring feverishly, with the aid of a wrecker derrick, to place a derailed freight train back on the tracks. No sooner had the crowd reached the scene when a stockily-built man of medium height emerged to more closely inspect the operations. His coat collar was turned up tightly about his neck. A broad rimmed hat protected his eyes from the glare of a waning afternoon sun. He walked about, watching the progress of the work with great interest. Now and then he offered a practical suggestion at a critical moment. The grimy-handed wreck master was impressed by the man's knowledge of railroading. In the midst of the operations he ordered sandwiches and coffee for the crew. The work went on again with renewed vigor — and soon both trains were on their way. Ed Pearson's practical knowledge of railroading and understanding of men had won the respect of passengers and crew.

A mammoth celebration took place at Bozeman, Montana, on an afternoon in September, 1883, the first year Edward Jones Pearson became supervisor of the St. Paul Division of the Northern Pacific Railroad. A golden spike was to be driven at this point where East joined West; where the hoofbeats of four great Iron Horses sounded the march of American progress, carrying with them many celebrities to the

ceremonies, including General Grant and the president of the Northern Pacific.

Railroading in this early day was fraught with many dangers outside of the actual hazards now existing in the everyday routine of every railroad engineer or operating man. Indians, although somewhat scattered and more timid than a half century before, still knew how to play the game of "scalp the whites." Many Western cemeteries show the West to be the land of "the Quick or the Dead" until the early part of the 20th century. Practically all of these early rugged railroad pioneers were called upon to protect themselves against wolves, rattlers and outlaws as well as surprise attacks by Indians who had yet to learn the lesson that the white man was supreme on the North American continent. To die "with their boots on" was the honorable and not infrequent death meted out to the early road builders. No doubt Mr. Pearson's later success was largely due to the alertness and ready



EDWARD JONES PEARSON

resource instilled in his character by venturesome experiences during the early part of his career.

Edward Jones Pearson was the second born of Leonard and Lucy S. (Jones) Pearson, being one of three sons and three daughters born to that union. He arrived in this world the morning of the 4th of October, 1863, in the little town of Rockville, Indiana. The elder Pearson followed railroading, holding many prominent positions as a railroad officer during his lifetime. A long line of English ancestry had preceded Edward, the more daring John Pearson coming to America from England about 1630-1635, settling at Rowley, Massachusetts. He was the earliest paternal American ancestor, whose adventuresome, foresighted

spirit carried on through generations to take root in the soul of Edward Jones Pearson more than a hundred years later.

Mr. Pearson's early training was received in the public schools of Chicago. After finishing his studies there, he entered Cornell University, graduating with a degree of civil engineer in 1883. Although man-shy in so far as social affairs were concerned, the student Edward Jones Pearson, became a member of the Delta Upsilon fraternity while pursuing his engineering course at Cornell.

Like many ambitious students who, later in life, have written their names high on the honor roll of accomplishment, Pearson, following in his father's footsteps, started his early railroad career in the summer vacation of 1881 as a rod man in the engineering department of the Missouri Pacific Railway, on the extension from Atchison to Omaha, and in construction work in Indian Territory and Oklahoma. The following summer he was engaged as assistant engineer in terminal construction work at Portland Oregon. After graduating in 1883, he entered the employ of the Northern Pacific Railway as supervisor of the St. Paul Division. Here his constructive genius soon became apparent to the officers of that division, so that in 1884 he was placed in charge of construction training service. From 1890 to 1894 he was Division Engineer on lines east of Livingston and Principal Assistant Engineer of the Wisconsin Central Railroad, and Chicago and Calumet Transfer Company, and Chicago Terminal (leased by the Northern Pacific Railway) in charge of terminal construction work.

Until this time Mr. Pearson's work had been all engineering. His growing desire to become associated with railroad operation was first realized in 1894 when he was appointed Superintendent of the Yellowstone Division. He served as Superintendent of the Rocky Mountain and Pacific Division of the Northern Pacific until 1902 when he was made Assistant General Superintendent. It was during the time of this service that Gertrude S. Simmons became Mrs. Edward Jones Pearson at Evanston, Ill., June 7, 1899.

Mr. Pearson related in a speech made before the Association of Civil Engineers at Cornell University on April 28, 1928 — "I left Cornell and went to the Northwest, simply because it happened that I found an opening there. While on the Northern Pacific there were three occurrences, small in their way and unappreciated at the moment, which have proved to be

controlling factors in my future movements.

"The president of the Missouri Pacific later, then had charge of the company's mining operations on the east side of the Cascades. I was superintendent and handled his shipments to tidewater. He was short of coal at the tidewater piers and was then confronted by a serious situation.

"He was advised that if he could mine the coal it would be moved. He was doubtful. The loaded cars had never moved with the required rapidity before. He was induced to put his miners in the next morning. The officers and myself got together. Between night and morning we moved the empties back from the piers to the mines and the loads from the mines to the piers. We kept that up night after night while the pressure was on. We could not have kept it up forever because the burden was too heavy for men and equipment, and the movement of other freight had to be deferred, but we saved him his troubles.

"It was a point he remembered years after when he had the opportunity to appoint a vice president of the Missouri Pacific.

"Another officer on the Northern Pacific, my superior, was favorably influenced by certain work on grade reductions. Later when the Milwaukee road was about to appoint a chief executive for its Pacific extension, it was through his endeavors that the invitation came to me.

"The third instance was that of an executive officer formerly on the Northern Pacific, who became interested in the special work I did there, in planning ahead on yards, engines, terminals, station layouts, etc. Realizing the lack of development in preceding years in this regard on the New Haven, where he was then in authority, I was invited to that road.

"Those were three trivial things, but they happened to become controlling in ways that were important to myself."

In 1903 Mr. Pearson was appointed Acting Chief Engineer, and in 1904 Chief Engineer of the Rocky Mountain and Pacific Division of the Northern Pacific. An invitation to join the ranks of the C. M. & St. Paul Railroad as Chief Engineer, came in 1905, as a result of a former superior's recommendations. And in 1911 came the recognition for service rendered years before on the Pacific Coast Division in moving coal to tidewater. He was appointed vice president of the Missouri Pacific in charge of operation, returning to the first railroad which he had served thirty years before as a rod man.

Mr. Pearson continued with the Missouri

Pacific until April, 1915, when he resigned to become first Vice President of the Texas Pacific Railroad, again in charge of operation. During his four years of service with the Missouri Pacific, the physical condition and capacity of the property was greatly improved, its operation reorganized and its earning power brought to a much higher level.

" . . . If a young man selects the kind of work and the location in the world, both of which he prefers, he can drive his stake where he elects, with a pretty good probability of success; provided that instead of setting his limit, he is willing to take hold wherever there is an opening and commences to climb from that point, subject of course to the actual presence of a suitable field for his endeavors." This was the logic Mr. Pearson practiced and propounded to young engineers.

In March, 1916, Mr. Pearson started the biggest job of his career; he was made Assistant to the President and Vice President of the New York, New Haven & Hartford Railroad. He had run the gamut of four great western railroad systems. The news of his success in all phases of railroading had been heralded eastward where he was yet to dwarf his previous accomplishments, by bringing order out of chaos, in the operations and finance of the New Haven system, placing it in a position to serve the community under modern traffic conditions.

He became President on May 1, 1917, upon the resignation of Howard Elliott — acting as Federal Manager during the federal control of the railroads from June 10, 1918, to March 1, 1920, when he was again elected President.

The facilities for handling the large volume of freight offered the New Haven system were entirely inadequate at the time Mr. Pearson entered its service. He began operations by

remodeling the road from a group of decentralized separate yards and engine terminals to a consolidated system, with adequate terminals, at central points. Heavier locomotives were provided, bridges strengthened and passing tracks lengthened to provide for handling of modern trains. The increases effected in the capacity of roundhouses and turntables were more than adequate for present needs. Wherever possible, improvements were put on a flexible basis, — always with the thought in mind of future expansion with a minimum of expense.

"That was a mighty fine run," said Mr. Pearson, as he handed a cigar to an old-time engineer at the end of one of his runs.

"Thank you," replied the engineer cheerfully as he returned to his oiling, not knowing who the man was. As he disappeared down the platform a fellow employe turned to the engineer and said: "Say Ed, do you

know who that is? That's President Pearson."

This particular incident came to light the day after Mr. Pearson's funeral through a note sent to the general manager expressing deep sorrow over Mr. Pearson's passing and how the engineer still treasured the cigar he had give him after one of his runs. He was always democratic. More than half of his time was spent in the shops and yards, and quite often he was found engaged in earnest conversation with mechanical foremen, ending up perhaps, grimy handed, but always with some result accomplished.

Mr. Pearson was not a "swivel chair" executive. His love for the physical aspects of railroading made him feel far more at home out on the line. One day while preparing an important report he chanced to glance through the window as the wrecker was starting out. Heaving a sigh he remarked to his companion, "I'd a lot rather be going out with that 'hook'



Mr. Pearson in a typical lifelike pose in his own office

than be working here on this." This incident was typical of his attitude. He was a born operating man.

Yet with it all the engineer in him was still dominant. He could see the operating man's problems with the eyes of an engineer. The construction of the Cedar Hill freight terminal outside of New Haven and the modern Hartford freight terminal, with its system of car retarders, both sponsored by President Pearson, exemplified a well nigh perfect combination of operating and engineering qualities.

Although Mr. Pearson once wrote as his vacation hobby "being out in the wilderness" his friends regarded it as a pleasantry. Occasionally he entered the woods with rod, canoe and companions, but soon returned to his work which was always uppermost in his mind. Probably his nearest approach to hobbies was shown in his large collection of blueprints and his own system of jotting down all sorts of data on little cards carried in a miniature leather case. Often upon returning from a trip on the road he would dictate for a half day from notes in his "leather card note case." He has presented card cases to many of his associates with instructions as to how they could be made invaluable.

He was especially kindly and very thoughtful of his family and associates. One of the minor employes related how Mr. Pearson was inquiring how his little boy was getting on, and how he had brought back a pair of rubber boots received as a souvenir at a recent dinner, presenting them to him with the remark, "Little Jimmie might like these."

For a number of years during the fall season he had made a practice of sending a big box of apples to all connected with his office as well as to many relatives and friends; and in the spring, — a box of Vermont maple sugar. Even while on what proved to be his death bed, he ordered that turkeys be sent on Christmas to all those connected with his office. Whatever he saw of happiness within his power to distribute, — he gave without stint.

Two years before his last illness the directors of the New Haven besought him to take a well earned rest. But he was not the type of man to rest while his work for others was still undone. When he saw light ahead with the heaviest part of his work finished — the New Haven on a paying basis — then, was he willing to think of rest. And then it was too late. Too late for him to enjoy a few years of peace and quiet, to reminisce — mayhap — over life's ex-

periences, — if such a virile spirit as his could be reconciled to rest.

Although confined in the St. John's Hospital, Baltimore, Maryland from October 23, 1928, he did not tender his resignation until the Board of Directors met on November 27 to again place the stock of the New Haven on a dividend paying basis. He was thought to be on the road to recovery, when suddenly in the morning of December 7 his spirit passed over "The Great Divide." A life of relentless untiring labor had been offered up — not for self but for others.

Such was the life and accomplishments of Ed Pearson. My years of association with him, particularly during the strenuous period of the refunding of the \$25,000,000 foreign loan of 1925 and during the many months of investigation by the Storow Committee, brought home to me most forcibly his keen understanding of railroad problems in general, his intimate knowledge of the details of his own railroad, and his inherent human kindness.

Edward G. Buckland elected Chairman of the New Haven System

Edward G. Buckland has recently been elected Chairman of the Board of Directors of the New York, New Haven & Hartford Railroad, with authority and power to perform the duties of President, it is said, until a President is selected. Mr. Buckland has been connected with the New York, New Haven & Hartford Railroad for the past thirty years, his career being interwoven into the legal and financial structure of the corporation. He has been the right hand man in these two phases of administration of the late Howard Elliott and the late Edward J. Pearson respectively, during the years when the New Haven was undergoing a fiscal rehabilitation and recreating a new financial structure upon which it has returned to the list of dividend payers. It has been said among associates of Mr. Buckland that his choice as President would be a popular one because of his personal acquaintance both with the employes of the railroad and its many problems. Previously, since 1907, Mr. Buckland has been a Vice-President, except during the time of Government control of the railroads when he became President of the road. Mr. Buckland is a prominent member of many societies, lodges and clubs in Connecticut and New York.

I am also open to a proposition from any of your manufacturers who are interested in a co-operative sales trip to Spanish America for the purpose of establishing permanent foreign trade.

Very truly yours,
(Signed) R. C. ACKERMAN

The Manufacturers Association of Connecticut, Inc.
Hartford, Connecticut

Dear Sirs:

I am looking for a progressive manufacturer who is interested in developing his export trade. If in the initial stage I would like to organize it, if already developed I would wish to co-operate in its expansion, make trips abroad to secure orders, appoint agents, do missionary work; in short, everything that is necessary to build up the business.

I am well qualified for this work. I just returned from a six months' tour through Mexico and the Central American republics. The trip covered selling, organizing and missionary work for a food products concern.



C. P. LOHSE

Previously, I was 13 years with one of the largest export firms of the country in this city, in successive charge of several export sections. I made a number of selling trips to the west coast of South America, also on other commercial missions. These trips were an unqualified success.

My experience in buying and selling covers a wide range of commodities.

I also have had a considerable and diversified experience in the European markets, having resided in Germany, England, France and Spain.

Command of Spanish, German, French.

I will greatly appreciate it if you will kindly put me in touch with manufacturers in Connecticut who are looking for a man with this background of experience.

Assuring you that I will deeply appreciate this favor, I am

Respectfully yours,
(Signed) C. P. LOHSE.

The Association will be glad to arrange interviews with either of these men for interested members.

To protect members from outside competition and to confine the "returns" to the "investors", serial numbers have been substituted for the names of firms in the accompanying list of purchase offers for Connecticut-made products. Reserved information is at the disposal of any member on written request.

Inquiry No.	City and Country	Products Wanted	Remarks
1.	Osaka, Japan Shanghai, China	Hdwe. & tools, Auto parts & Accessories, Abrasives, felt goods, sporting goods	Dealer Commission basis. Excellent reference including members
2.	St. Johns, New Found-land	Sole leather, silverware, plumbers' supplies	Dealer Commission basis. Reference R. G. Dun Co.
3.	Wels, Austria	All	Agency Commission basis. No capital. Territory all Europe.
4.	Chicago, U. S.	Radio batteries & parts, phonographs, music instruments	Wholesale music house
5.	Porto, Portugal	Rubber tires & tubes	Dealer in builders' supplies, etc. Founded 1888
6.	Lisbon, Portugal	Knitted goods, stationery & office supplies	Desire sole distribution for Portugal. References: Foreign Credit Intelligence Bureau, 41 Park Row, N. Y., Natl. Assoc. of Mfrs., 30 Church St., N. Y.
7.	Amsterdam, Holland	Hosiery & piece goods	Agents, commission basis Holland Colonies. References: Lawrence & Co., 24 Thomas St., N. Y. C., et al.
8.	Rio de Janeiro, Brazil	All	Representatives, advertising agents & market surveyors. Territory: Sao Paulo, Rio de Janeiro, Rio Grande de sul.
9.	Farrukhabad, India	Agr. implements machy. & spare pts. Brass & copper sheets, Hdwe., Jutes, Paints, Varnishes, Radios & pts., rubber clthg., shoes, rebuilt type. & pts.	Distributors, with N. Y. representative.
10.	Elizabeth, N. J., U. S.	Sporting gds. jewelry, musical instruments, leather goods	Dealer. References May & Malone, Chicago.
11.	Varna, Bulgaria	Ind. Mchy. Agr. implements	Dealers, Purchase basis. Interested in all commodities
12.	Habana, Cuba	Lacquers for automobiles	Dealer References Nat'l Lead Co., 111 Broadway, N. Y., C. H. Brown Paint Color Co., Brooklyn, N. Y.
13.	Santo Domingo, D. R.	Confectionery, condensed & evaporated milks, medicines, furniture, canned food preparations	Agency & Commission dealer.

Inquiry No.	City and Country	Products Wanted	Remarks
14. Monterey, Mexico, N. L.	All		Traveling distributor, commission basis initial order, direct sales re-orders References: Emblem Mfg. Co., Angola, N. Y., International B. F. Goodrich Corp., 342 Madison Ave., N. Y. C.
15. Trujillo and Lima, Peru	Cotton goods, trunks, suit cases, valises, brushes, packing twine, cutlery, leather goods, builders' iron & steel, evaporated milk, typewriters, furniture, rubber tires & tubes, office equipment, bond writing paper, printing ink	Exclusive manufacturers' agents.	
16. Rio de Janeiro, Brazil	Automobile accessories & replacement parts, batteries, springs, bolts & nuts, washers, rivets of all kinds	Manufacturers' agents on commission basis.	
17. Cienfuegos, Cuba	Brass & bronze alloys, buttons, general hardware, paints & varnishes, glass & china ware, leather goods, knit goods, galvanized pails	Agent on own account for commercial advertising; agent on commission basis for products listed. Reference: National City Bank, 55 Wall St., New York, N. Y.	

The Electrical Equipment Market in Spain

Spain is one of our most promising markets for electrical goods. During the past five years shipments of all classes of electrical equipment to that market have averaged in the vicinity of \$2,000,000 annually. Spain's water power resources are at present far beyond its industrial needs. However, because of this power reserve it is probable that the future will witness a progressive expansion in the country's industries.

This industrial development is certain to be reflected in increased orders for American machinery, particularly electrical machinery. It is therefore highly desirable that exporters in the United States familiarize themselves with conditions in the Spanish market.

The Department of Commerce has just issued a bulletin prepared in the Electrical Equipment Division which provides a survey of power production and consumption in Spain, together

with an analysis of the market for all classes of electrical merchandise.

Copies of this bulletin may be obtained from the Hartford Office at 10¢ each.

United Kingdom — Marking Requirements

On and after the dates indicated below shipments of the products listed will require a mark of origin when imported into the United Kingdom. The method and form of the marking varies with each commodity and will be furnished upon request by the Hartford Office of the Bureau of Foreign and Domestic Commerce.

1. Cutlery (June 21, 1929).
2. Ball and Roller Bearings (June 21, 1929).
3. Safety lamps and parts (March 21, 1929).
4. Surgical, medical, dental, and veterinary instruments and appliances, aseptic, hospital and dental furniture and dental supplies (March 21, 1929).
5. Rims for motor and other cycles; cycle parts (March 21, 1929).
6. Pumps (March 21, 1929).
7. Carbon paper (March 21, 1929).
8. Cotton, wool, gauze tissues, sanitary towels (March 21, 1929).
9. Traveling trunks and bags, attaché cases, fancy bags, etc. (June 21, 1929).

Of the above classes of goods, the following must bear an indication of origin at the time of importation from the dates indicated:

1. Cutlery (June 21, 1929).
2. Ball and roller bearings (June 21, 1929).
3. Safety lamps and parts (March 21, 1929).

Annual Meeting N. Y. Export Managers Club

Mr. S. P. Foster, Export Manager of the Bryant Electric Company, and Chairman of the Connecticut committee of the New York Export Managers' Club, announces to all Connecticut manufacturers that the Annual 1929 Get-Together Meeting of the Export Managers' Club of New York will be held at the Hotel Pennsylvania, New York City, March 19, 1929.

The morning session will be devoted to the following subjects:

1. Good exporting or bad exporting?
2. Export Ethics and Policies.
3. Credits from the executive standpoint.

At the afternoon session the following subjects will be discussed:

4. The changing habits of the world's peoples.
5. The growing menace of nationalism.
6. Construction contracts and investments abroad — their influence on export trade.

Mr. E. B. Filsinger of the Royal Baking Powder Company will be toastmaster at the dinner and evening session.

Reservations may be made, and further information on the meeting may be secured at the Association's headquarters.



Colonial Air Transport Reports Large Increases

The Colonial Air Transport, Incorporated, the air mail carriers of New England, have enjoyed exceptional mail and freight load increases during the past year. An increase of 500% in the freight load out of New England is sufficient proof of the development of aerial freight transportation. Since September schedules were circulated, over 2,000 miles of airways have been added to the national system, not to mention foreign routes which now save days and hours to Havana, Nassau, and Central America. Without question, the additional lighting of thousands of miles of airways by the Department of Commerce for night flying has been largely responsible for the acceleration of service and the ready response in business.

Senate Confirms Nomination of I. C. C. Members

The Senate recently confirmed the nomination of Patrick J. Farrell of the District of Columbia, Clyde B. Aitchison of Oregon, and Claude R. Porter of Iowa as members of the Interstate Commerce Commission. Mr. Farrell's appointment is for the term expiring December 31, 1934, while those of Mr. Aitchison and Mr. Porter will expire December 31, 1935.

New England Traffic League Meeting

The New England Traffic League will hold its next meeting March 12, at the Hotel Kimball, Springfield. Transportation matters of vital importance to Connecticut manufacturers will be discussed. All members are urged to attend this meeting.

The Commission further advises a date for the filing of exceptions about 30 days after the conclusion of that hearing will be fixed, and the proceeding will probably be assigned for oral argument before the Commission in May or June.

Constructive and Off-Track Railroad Freight Stations on Manhattan Island

We have received notice dated February 4 from the Interstate Commerce Commission covering the above entitled proceedings, which are

assigned for oral argument before the Commission on March 7 and 8, 1929, at 10 a. m., at the office of the Interstate Commerce Commission, Washington, D. C.

Railroad Consolidation

A bill providing for voluntary consolidation of railroads was introduced in the House at the first session and was favorably reported on April 13, 1928. This bill was H. R. 12620, by Mr. Parker, of New York, Chairman of the House Committee on Interstate and Foreign Commerce. A similar bill was introduced in the Senate by Senator Fess of Ohio. It appears that several important amendments were suggested to the Committees having this legislation in charge and as a consequence, Senator Fess has now introduced a new bill embodying these amendments in the Senate (S. 5029), and Chairman Parker will probably either report a new bill or will offer certain Committee amendments to the bill which is now on the House Calendar. This subject is so large and so complicated that it is not likely that legislation will be finally enacted at this session.

Interstate Bus Regulation

Proposals for regulation of interstate bus transportation are embodied in S. 5085, and H. R. 15621, introduced by the Chairmen of the respective Committees on Interstate Commerce. These bills are the outgrowth of previous proposals and of numerous conferences between many interested parties. It is likely that further hearings will be held during the present session, at least before the House Committee. However, it is probable that these hearings will not be set until such time as a report which is expected, has been submitted by the Interstate Commerce Commission. It has been pointed out that any proposal for regulation of transportation by bus or truck must impose heavy additional duties upon the Interstate Commerce Commission, with the likelihood that additional appropriations of some magnitude would be necessary to enable the Commission to meet the new demands made upon it. It appears to us that if any legisla-

tion of this kind is to be enacted it can only be after considerable discussion of the subject and it is not likely that it can be effected during the present session.

Calendar of Congress

S. J. Res. 99. To amend the joint resolution directing the Interstate Commerce Commission to take action relative to adjustments in the rate structure of common carriers. Passed Senate May 16.

S. 656. Amending Section 152 of the Interstate Commerce Act, as amended, regarding short lines. Passed by the Senate with an amendment March 6.

S. 668. Amending the Interstate Commerce Act by making unlawful charges for parlor and sleeping car accommodations above a reasonable charge over the day-coach fare. Reported to Senate May 31.

S. 1263. To amend Section 4 of the Interstate Commerce Act. Reported to Senate March 20.

S. 1281. To provide operators' permits free of cost to enlisted men of the various services operating motor vehicles in the District of Columbia. Passed Senate February 26. Reported to House April 18.

S. 2309. To amend the Interstate Commerce Act in respect to certificates of public convenience and necessity. Reported to Senate May 25.

H. R. 12620. To authorize the unification of carriers engaged in interstate commerce. Reported to House April 13.

New Bill of Lading Bond Policy Adopted

As a means of enforcing the recent order calling for production of missing bills of lading within a reasonable period after bond for later production has been given at time of entering imports, Collector of Customs Philip Elting will hereafter refuse to accept future surety from those bonding companies and individuals failing to furnish the documents. This was revealed yesterday in notices sent from the custom house to delinquents.

Under the collector's plan for better perfecting himself against liability for releasing imports without bills of lading, notices will be sent to surety and principal on all bonds 30 days after they are given. If the missing document is not supplied within another ten days further bonds will not be accepted from the offending persons until the one outstanding is satisfied. It will be discretionary with customs officials

whether a time extension is allowed when there are extenuating circumstances.

The new order is intended to bring about early cancellation of the thousands of bonds given every year. In the past, it is said, little effort has been made to furnish documents and questions as to ownership of released shipments have arisen after considerable time.

Opposition by Intercoastal Lines is Voiced to Competition Basis of Rates via Sunset Gulf Route

Tremendous fight looms before the Interstate Commerce Commission as the result of a move by the Southern Pacific Company to put its Sunset Gulf Route, rail and water, on a highly competitive basis with the intercoastal lines on port-to-port traffic between California and Baltimore and New York, both eastbound and westbound. If approved by the I. C. C. it would, in effect, mean practically the addition of another coast-to-coast line.

The railroad company has filed two applications, one covering eastbound commodities and the other westbound items. Both request Fourth Section relief to meet the competition of the Panama canal services on port-to-port business, with the Southern Pacific as the sole carrier. The cargo would be transshipped at New Orleans and transported between the Gulf port and New York and Baltimore by vessels of the Morgan Line, a Southern Pacific subsidiary.

The proposed tariff covers substantially all of the important commodities quoted in the inter-coastal tariffs and moving between the East Coast and California in both directions. The basis of the schedule, as related to the *Pacific Shipper* by an official of the Southern Pacific Company, is, in each instance, the existing inter-coastal charge, plus ten per cent, plus marine insurance, terminal and other charges incidental to water transportation. It would apply only as between New York and Baltimore, on the Atlantic, and San Francisco, Oakland and other points on San Francisco Bay, Los Angeles Harbor and San Diego.

As examples of the quotations, it is reported that the eastbound port-to-port rates on canned goods and beans would be 52½ cents, and on dried fruit 63 cents; as compared with 45 cents on canned goods and beans via the all-water lines, and 55 cents on dried fruit. These items have not been confirmed, but in any case the charge on any commodity can be approximately arrived at by taking the inter-coastal rate, adding ten per cent and incidental charges of the water line.

The Interstate Commerce Commission is expected to call a hearing on the applications, and the intercoastal lines are already preparing to defend themselves. They were successful, a couple of years ago, in combating an overland rate application which differed materially, however, in that it covered intercoastal competition generally, with many railroads party to the tariff, whereas the new applications are on port-to-port business alone, and via only one carrier.

Through Export Bills

According to a bulletin issued by the Department of Commerce the question as to whether the uniform through export bill of lading prescribed by the Commission in 1922 should be used is one to be answered by each shipper after carefully considering his trade, his customer, his commodity, location, advantages, hindrances, procedure, and facilities for through shipping in foreign trade. The bulletin, prepared by A. Lane Cricher, Assistant Chief of the Transportation Division of the Bureau of Foreign and Domestic Commerce, is a revision of the one put out in April, 1925. It is a summary of the survey the division made, in the form of hearings in twenty-nine cities.

The bill is designed to cause the movement of freight from an interior point in the United States to a foreign destination on a single bill of lading. That bill, the bulletin explains, is a rail bill and an ocean bill in one document, signed severally, but not jointly, by the railroad freight agent at point of origin, acting as the agent of the carrier by rail and also as the agent of the carrier by water. The Commission prescribed the form in compliance with the provision pertaining to uniform through export bills of lading contained in the transportation act of 1920. In 1919 the Commission prescribed an export bill but its use was enjoined by the federal court for the southern district of New York on the ground that the act to regulate commerce, then the statute on the subjects placed within the administrative care of the regulating body, did not authorize it to prescribe such a bill.

The Department of Commerce conducted the inquiry because of questions raised concerning the use and practicability of the bill, by interested persons. The Commission designated about 2,500 railroad freight stations where such uniform bills would be issued. By attaching the necessary documents for clearing the shipments through the ports, the interior shipper was expected to be able to obtain a document that could be discounted at a local bank or sent directly to the foreign customer, thereby eliminating the necessity for transactions at the ports.

In the summary, exclusive of the recitals as to the history and form of the uniform through export bill of lading, the bulletin says:

Without doubt the principle upon which the uniform through export bill of lading has been developed is sound. In all of the meetings which have been held regarding its practicability reference has constantly been made to this principle. Many arguments, however, have been presented which point clearly to the fact that in a number of instances there is a question as to the efficacy of the use of this document. No adverse criticism has been given regarding the use of this bill of lading for shipping via the Pacific coast ports to the Orient. The discussion has limited itself principally to the use of the bill of lading in foreign trade shipping from Atlantic and Gulf ports.

At all of the meetings held, at the end of the discussion regarding the bill of lading, the Department of Commerce representative has asked the question, "Do you think the uniform through export bill of lading is practicable and should its use be increased?" or "Is there anything wrong with this bill of lading and should its use be discontinued?" In a few instances the experience of shippers, railwaymen, ocean transportation interests, and others present at the discussions was not sufficient to warrant a direct reply. At most of the meetings the consensus of opinion was entirely favorable to the furtherance of the use of the bill, but in one instance, it was opposed to its use in so far as shipments via Atlantic and Gulf ports were concerned.

Although the preponderance of opinion and thought expressed at the various discussions regarding the practicability and furtherance or discontinuance of the use of the through export bill of lading was favorable to its use, attention should be given to the many practical points brought forward during the discussions. Many of the favorable points were attacked, and many of the negative arguments were refuted. It is for each shipper to consider carefully his trade and customer, his commodity, location, advantages, hindrances, procedure, and facilities for through shipping in export trade. For these reasons all of the points raised in the discussions have been tabulated, paying attention to their relative importance, and set forth so as to bring out each argument favoring the use of the bill of lading, followed by the negative argument advanced on the same point.

In a number of the conferences reference was made fre-

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quently to the acceptability and general use of this bill of lading in foreign countries. A survey by the Department of Commerce during the past few years discloses that in many sections of the world little is known about the uniform through export bill of lading. In numerous other sections, however, it is being used continuously and without difficulty.

Hearing at Washington, April 10, in Eastern Class Rate Investigation

Commissioner Eastman, in a notice dated February 6, 1929, advises that from responses in connection with the Eastern Class Rate Investigation that indications are that the revenue test referred to in the Commission's notice of August 8, 1928, will be completed on or about March 20, 1929. In view of this fact the proceeding is assigned for future hearing at Washington, D. C., April 10, 1929, at 10:00 o'clock a. m., standard time, for the purpose of incorporating revenue test in the record. A date for the filing of exceptions, about thirty days after the conclusion of that hearing, will be affixed, and the proceeding will probably be assigned for oral argument before the Commission in May or June.

Industrial Bridgeport

Mr. George S. Hawley, president of the Bridgeport Manufacturers' Association and director of the Bridgeport Chamber of Commerce as well as president of the Bridgeport Gas Light Company, recently addressed the weekly luncheon meeting of the Chamber of Commerce on the subject "Industrial Bridgeport." In his remarks, Mr. Hawley traced the development of the city from its early 17th century ancestors through its predominantly agricultural stages to the present favored position among the nation's industrial centers. The industrial growth of the city, based on man hours, car-loadings and per capita production, was shown to be considerably above the average for New England, and ranks slightly over the national average. To those who are forever bemoaning the lack of "this and that" in the city's life, he recommended a forward and upward outlook, — looking more to the beauty and success of the city than to the petty disagreeable incidents which cloud the true vision of the favored town of Bridgeport.

Mr. Hawley's remarks have been framed into booklet form by the Bridgeport Chamber of Commerce and it is believed may be available from that source.

Conference Room at Association

The Directors of the Manufacturers Association of Connecticut have provided a large directors' room at headquarters, 50 Lewis Street, Hartford. All members wishing to hold conferences in Hartford may reserve this room for their own use at any time.

THE THIRTEEN MONTH CALENDAR

(Continued from page 11)

Now such questions as bond and interest dates might raise a complication. I am not here pretending to have thought through all of the ideas that have been advanced and the disadvantages that have been brought up on this. It is perfectly possible, and it is being done successfully by some industries where they want to get figures four times a year, to establish three 3-period divisions of the year and one 4-period.

Then there is the question of our birthdays. If the calendar is changed, that question has been answered in this way. It has been demonstrated that it is a very simple thing to produce a comparative sheet so that a day on the old basis could be easily picked off on the new and to arrive at the particular day which is identical with the given date under the old arrangement.

In closing I want to quote a paragraph regarding the present status of this movement for a 13-month calendar.

It may be of interest to those who look with favor upon this calendar to know that there has been distinct progress in the last few years towards its universal adoption. The League of Nations recently asked each country to set up a national committee to look into the question of Calendar Simplification. The Pan-American Congress at the recent meeting in Havana unanimously endorsed the League's invitation and asked their members to have such a committee appointed. The League presented the matter to the Secretary of State, Mr. Kellogg, and a national committee is now being formed in this country under the chairmanship of Mr. George Eastman. The committee will be composed of government officials and representative men and women from business, religion, and many other fields. The personnel will be announced very soon.

A Feeder of Markets—By Night

By JOHN W. GHENT

President of Connecticut Truck Association

MAN has climbed rung by rung, from a state of barbarism, up the ladder of transportation to his present high plane of commercial civilization. For centuries, a species of our present-day mule and the ox-drawn cart were the speediest methods known for transporting materials. The horse-drawn chariots were only used for the pleasure of royalty or for carrying picked troops into battle. Within the past 100 years man has climbed at a rapid pace from the second rung of this ladder to where he now sees in the near future tons of material, produce, or hundreds of passengers being whirled across continents over-night by giant air-liners. Commercially, our 19th and 20th century civilization has moved forward apace, keeping step with the rapid strides of transportation. Our swiftly moving transit systems have both created and satisfied new markets, given relief to drudgery, and brought more than the kingly comforts of a century ago to the doors of the masses.

Volumes have been written telling of the older forms of transportation. Let us consider the truck carriers, a comparatively recent and necessary link in the modern transportation, as evidenced by the growth of hundreds of trucking concerns. For the purpose of illustration, we shall consider the remarkable growth of one of the well-known Hartford concerns, the Woodland Transportation Company, which has been existence for the short period of eight years and ten months. With the purchase of a three and one-half ton truck in May, 1920, and another in August of the same year, this company has grown to the sizeable organization of fifty employees operating a fleet of thirty trucks valued at \$100,000 as well as maintaining their own repair department. The volume of business based on the value of the

merchandise hauled, increased from \$1,000,000 in 1921 to \$50,000,000 in 1928.

Like many other of the larger trucking companies, the major portion of their tonnage came from manufacturers, wholesalers and chain store operators who found it most necessary in increasing stock turnover to utilize their over-night service to and from the great market — New York City. When a sufficient number of possible users of this service learned that goods could be picked up on their freight platforms as late as four to five p. m. and delivered to New York docks for export, to markets for immediate consumption, or to forwarding warehouses, overnight, — the business became profitable. As time went on, tonnage increased, and the demand for longer hauls brought about the establishment of branch warehouses in New York, New Haven and Springfield together with forty-eight hour service to Philadelphia and the extension of a twenty-four hour service to other cities within a radius of 125 miles of Hartford. Instances have been cited where chain stores have increased their turnover from a previous normal rate of ten times a year to thirty times a year through the employment of these transportation units which serve while the nation sleeps.

At present when liquid assets are of such vital importance to industry, this link is taking up the slack in the transportation chain, supplementing the work of the railroads, electric package companies, and steamship lines. In the satisfying of American market demands for rapid delivery service, and the urge for increased speed in export shipping to meet European foreign trade competition, the truck carriers have become a well established necessity whether operated by the railroads, steamship companies, or as individual enterprises.



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H. R. WICK

Case of H. R. MacMillan v. Commissioner of Internal Revenue, Docket No. 6602, Board of Tax Appeals

Among the assignments of error made by the petitioner herein was a claim that the Commissioner of Internal Revenue had improperly disallowed a deduction of amounts expended in court proceedings by the taxpayer in an effort to uncover property subject to a judgment. The petitioner contended that it was an ordinary and necessary business expense, while the Commissioner disallowed the claim alleging the amount to be a capital expenditure.

The Board of Tax Appeals ruled that where a taxpayer had obtained a judgment against a defendant and, the judgment being unsatisfied, employed counsel who instituted legal proceedings in court to uncover property subject to the judgment, the sums expended in such proceedings were ordinary and necessary business expenses and not capital expenditures because recovery on the judgment stood as a part of the taxpayer's business operations.

Case of Employes' Benefit Association of The American Steel Foundries v. Commissioner of Internal Revenue, Docket No. 12421, Board of Tax Appeals

The petitioner claimed exemption as a welfare organization and, through such status, an exemption from tax as income on the contributions or dues of its members.

This was refused by the Board of Tax Appeals, which held that under the rules and regulations of the organization any moneys in the organization's treasury were usable for varied purposes, including that of defending against a claim of a member. This fact, the Board said, constituted proof that the dues were not capital payments, for if they were, the necessity would exist for earmarking and keeping them intact.

The petitioner was a voluntary, unincorporated association of employes of American Steel Foundries (a corporation) and its subsidiaries, with offices at Chicago, Illinois.

The petitioner, in its income and profits tax returns for the years 1919 and 1920, reported

net income of \$1,894.04 and \$1,493.62, respectively, consisting of income from investments and interest on bank balances. The respondent, in determining the deficiencies of \$1,159.28 and \$185.66, added \$5,961.39 and \$2,362.96 to the income reported for 1919 and 1920. Such amounts of \$5,961.39 and \$2,362.96 were arrived at by an analysis of the surplus of the petitioner at the beginning and end of each of the two years in question.

The petitioner was organized in 1911. During the years 1919 and 1920 it had no constitution or by-laws, but operated under "Rules and Regulations."

The petitioner made two contentions. First, that it was exempt, and second, that if it was not exempt, the contributions, fees, or dues of members should either be not considered as income at all or the petitioner should be entitled to a deduction equal to the amount of the receipts.

The Board of Tax Appeals ruled that the petitioner was not exempt. To be entitled to exemption it must have brought itself within the exemption clauses of the taxing statute. The petitioner stated in its brief that:

"While the taxpayer cannot point to any particular paragraph of this section which enumerates organizations of the precise character of the taxpayer, it does not follow that the taxpayer is nevertheless taxable. The object and purpose of section 231 was to exempt certain types of organizations which (except for the exemption) might be construed to be taxable. The activities of the petitioner, however, are of a character so evidently outside the scope or purview of a business organization, and the contributions of the members are so clearly capital contributions, that the association feels it unnecessary to assimilate its position and status to the organizations referred to in section 231."

The Board ruled that where Congress specifies exemption to organizations the organization seeking exemption must bring itself within the exemption granted and there is no reason for another group of exemptions not expressed.

A Plea for Co-operation

Chapter 34, The Public Acts of 1923, "An Act amending an act concerning annual reports of corporations," provides that "the president and treasurer of each corporation having capital stock, . . . shall, annually, on or before the fifteenth day of February or August, make, sign and swear to, and file in the office of the secretary of the state a certificate setting forth as of the first days of January or July immediately preceding: (here follows statement of information required.) Every corporation whose officers shall fail to comply to the requirements of this section shall forfeit to the state twenty-five dollars (\$25.00) for each such failure."

The attorney general's office has in the past been lenient so far as the application of the fine is concerned due in part to the fact that the state was rather behind in its end of the work. This work has been brought up to date, however, and it is the hope of the attorney general that manufacturers will cooperate to the extent of filing returns promptly. An unusually large number of corporations have been delinquent in the past.

Patriotism, With Reservations

A magnificent new yacht steamed serenely into New York harbor the other day, concluding her maiden voyage from the Krupp's shipyard in Germany. As we understand, the owner is a brother of a man high in government circles, one of the richest men in America and believes in a protective tariff for home industry. Not that there is any criticism made over his policy of "turning the other cheek" toward the German munition magnate whose factories a trifle over ten years ago were turning out shot and shell to be used in killing American soldiers, but why not let American shipyards, who sorely need the business, have a chance? We learn that American built yachts cost a little more. It is plainly a case where protection principles and pocketbook are at cross purposes. No doubt

there may be others whose sense of fairness toward American industry goes no further than a collision with their wallet. Such actions coming from those who stand by the flag until it gets in the way of their profits or purses, speeds up the boomerang of opposition until it wreaks vengeance upon all protectionist theory and practice.

Foreign Labor Tries New Wrinkle

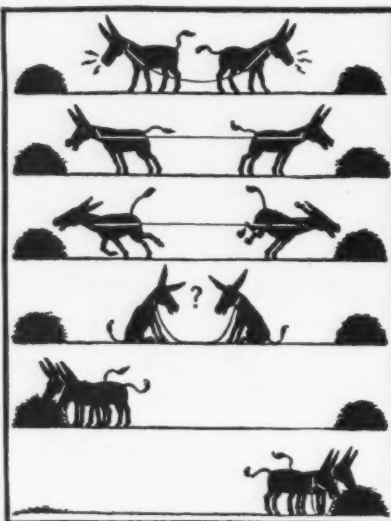
At the Christmas season 50,000 employes of the Austrian postal, telegraph and telephone service demanded an extra month's pay as a Christmas bonus. No doubt they felt that members of Parliament, while imbued with the Yuletide spirit, would more readily accede to their demands at this "zero hour" than at any other time of the year. Although governmental officials admitted the fact that living costs had increased around 200 per cent since the war, while wages remained static, they were unable to grant more than 30 per cent of a month's wages as a bonus because of a nationwide depression. Here is the joker. The workers refused the offer but went to work as usual, obeyed every rule to the letter, were un-

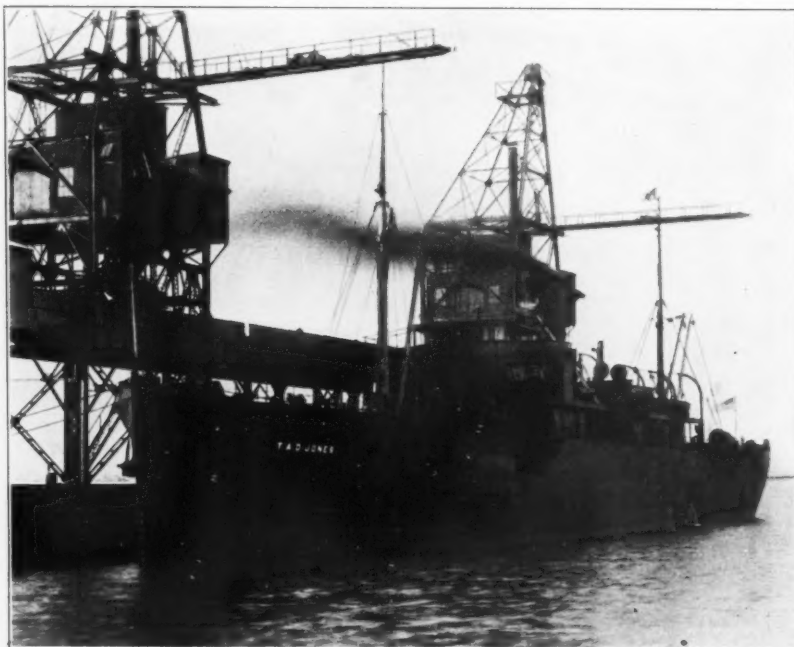
usually cheerful but were about as leisurely as Will Rogers on the receiving end of a fishing pole. The results of such action are amusing to disinterested parties but tragic to those expecting Santa Claus on Christmas. Just four days after the strike began there were over a million letters and packages piled up, telegrams were arriving a day late, and people were making personal calls rather than wait for 'phone connections. All efforts to end the dispute have ended in deadlock with the employes threatening to work with even greater precision. The caption "Handle with Care," seldom seen by American postal employes, has now been elevated to the dignity of a national anthem by the present antics of Austrian labor.

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An Editorial Without Words





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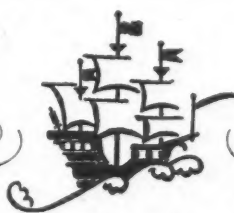
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